



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SHAWANO LAKE SANITARY DISTRICT 1

Principal Office: N4802 RIVERBEND ROAD  
P.O. BOX 452  
SHAWANO, WI 54166

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SHAWANO LAKE SANITARY DISTRICT 1**Utility Address:** N4802 RIVERBEND ROAD

P.O. BOX 452

SHAWANO, WI 54166

**When was utility organized?** 9/25/1967**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JERRY WEISNIGHT**Title:** ADMINISTRATIVE MANAGER**Office Address:**

P.O. BOX 452

SHAWANO, WI 54166

**Telephone:** (715) 524 - 2176**Fax Number:** (715) 524 - 5242**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** KERBER ROSE AND ASSOCIATES SC**Title:****Office Address:** KERBER ROSE AND ASSOCIATES SC

115 EAST FIFTH STREET

SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KERBER ROSE AND ASSOCIATES SC**Title:****Office Address:** KERBER ROSE AND ASSOCIATES SC

115 EAST FIFTH STREET

SHAWANO, WI 54166

**Telephone:** (715) 524 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:****Date of most recent audit report:** 1/30/1998**Period covered by most recent audit:** 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DIANE SCHULTZ**Title:** ADMINISTRATIVE ASSISTANT**Office Address:**

N4802 RIVERBEND ROAD

P.O. BOX 452

SHAWANO, WI 54166

**Telephone:** (715) 524 - 2176**Fax Number:** (715) 524 - 5242**E-mail Address:**

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**Name:** JERRY WEISNIGHT**Title:** ADMINISTRATIVE MANAGER**Office Address:**

N4802 RIVERBEND ROAD

P.O. BOX 452

SHAWANO, WI 54166

**Telephone:** (715) 524 - 2176**Fax Number:** (715) 524 - 5242**E-mail Address:**

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**Name of utility commission/committee:**    SHAWANO LAKE SANITARY DISTRICT 1

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**Names of members of utility commission/committee:**

HOWARD GLEISNER

JOHN POELS

MICHAEL SCHULER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/25/1967**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	318,043	307,594	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	255,346	176,556	<b>2</b>
Depreciation Expense (403)	64,139	62,547	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	6,986	13,700	<b>5</b>
<b>Total Operating Expenses</b>	<b>326,471</b>	<b>252,803</b>	
<b>Net Operating Income</b>	<b>(8,428)</b>	<b>54,791</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>(8,428)</b>	<b>54,791</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,937	2,049	<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	183,680	202,590	<b>10</b>
Miscellaneous Nonoperating Income (421)	(48,327)	(59,320)	<b>11</b>
<b>Total Other Income</b>	<b>140,290</b>	<b>145,319</b>	
<b>Total Income</b>	<b>131,862</b>	<b>200,110</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>131,862</b>	<b>200,110</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	156,723	236,900	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,581	32,493	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0		<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>160,304</b>	<b>269,393</b>	
<b>Net Income</b>	<b>(28,442)</b>	<b>(69,283)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	211,059	280,342	<b>20</b>
Balance Transferred from Income (433)	(28,442)	(69,283)	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>182,617</b>	<b>211,059</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVEST & SPECIAL ASSESS	183,680	5
<b>Total (Acct. 419):</b>	183,680	
<b>Miscellaneous Nonoperating Income (421):</b>		
NET OPERATING LOSS SEWER NON REGULATED	(48,327)	6
<b>Total (Acct. 421):</b>	(48,327)	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	4,937				<b>4,937</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>4,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,937</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	318,043	0	0	0	318,043	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>318,043</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>318,043</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	86,081		<b>86,081</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	329,528		<b>329,528</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>415,609</b>	<b>0</b>	<b>415,609</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,860,384	4,770,050	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,104,578	1,044,914	<b>2</b>
<b>Net Utility Plant</b>	<b>3,755,806</b>	<b>3,725,136</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	13,269,146	13,136,373	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,758,633	4,476,044	<b>4</b>
<b>Net Nonutility Property</b>	<b>8,510,513</b>	<b>8,660,329</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0		<b>6</b>
Special Funds (125)	2,164,547	1,938,878	<b>7</b>
<b>Total Other Property and Investments</b>	<b>10,675,060</b>	<b>10,599,207</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	230,342	206,364	<b>8</b>
Temporary Cash Investments (132)	1,181,130	1,133,218	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	74,802	70,886	<b>11</b>
Other Accounts Receivable (143)	144,043	136,420	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	40,768	33,710	<b>14</b>
Materials and Supplies (150)	34,335	36,900	<b>15</b>
Prepayments (165)	14,360	15,128	<b>16</b>
Other Current and Accrued Assets (170)	23,458	155,727	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,743,238</b>	<b>1,788,353</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	49,836	53,417	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>49,836</b>	<b>53,417</b>	
<b>Total Assets and Other Debits</b>	<b>16,223,940</b>	<b>16,166,113</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,184,560	1,184,560	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	182,617	211,059	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,367,177</b>	<b>1,395,619</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,985,400	2,085,400	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other Long-Term Debt (224)	1,371,821	1,332,088	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,357,221</b>	<b>3,417,488</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	19,792	41,705	<b>28</b>
Payables to Municipality (233)	41,745	42,911	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	30,205	26,745	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>91,742</b>	<b>111,361</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	11,407,802	11,241,646	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>16,223,942</b>	<b>16,166,114</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	4,860,384	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	4,860,384	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,104,578	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	1,104,578	0	0	0	
<b>Net Utility Plant</b>	3,755,806	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,044,914				<b>1,044,914</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	64,139				<b>64,139</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,966				<b>1,966</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>66,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,105</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,441				<b>6,441</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,441</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,441</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,104,578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,104,578</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	13,136,373	132,773		13,269,146	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>13,136,373</b>	<b>132,773</b>	<b>0</b>	<b>13,269,146</b>	
Less accum. prov. depr. & amort. (122)	4,476,044	282,589		4,758,633	3
<b>Net Nonutility Property</b>	<b>8,660,329</b>	<b>(149,816)</b>	<b>0</b>	<b>8,510,513</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	13,479	13,790	2
Sewer utility	20,856	23,110	3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<u><u>34,335</u></u>	<u><u>36,900</u></u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Mortgage Revenue Bond 1996	3,581	428	49,836	1
<b>Total</b>			<b>49,836</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,184,560	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>1,184,560</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
MORTGAGE REVENUE BONDS 1973	12/03/1973	06/01/1998	6.00%	20,400	<b>1</b>
MORTGAGE REVENUE BONDS 1996	03/01/1996	12/01/2011	5.00%	1,965,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,985,400</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
CITIZENS BANK SEWER EXTENSIONS	05/01/1996	05/01/2001	6.00%	55,812	<b>1</b>
DNR CLEAN WATER LOAN FUND	01/01/1992	12/01/2011	4.00%	1,024,324	<b>2</b>
STATE TRUST FUND LOAN	09/30/1988	03/15/1998	6.00%	16,778	<b>3</b>
STATE TRUST FUND LOAN	01/01/1991	03/15/2002	6.00%	123,925	<b>4</b>
CITIZENS BANK W & S Ext	02/10/1997	05/01/2007	5.00%	150,982	<b>5</b>
<b>Total for Account 224</b>				<b><u>1,371,821</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year		1
<b>Accruals:</b>		
Charged water department expense	6,987	2
Charged electric department expense		3
Charged sewer department expense	25,209	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>32,196</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	31,794	7
PSC Remainder Assessment	402	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>32,196</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
MORTGAGE REVENUE BOND	8,094	96,796	97,125	7,765	1
<b>Subtotal</b>	<b>8,094</b>	<b>96,796</b>	<b>97,125</b>	<b>7,765</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	1,594	1,216	2,013	797	3
ST TRUST FUND LOAN	6,828	7,483	8,625	5,686	4
DNR CLEAN WATER LOAN FUND	6,935	40,172	40,558	6,549	5
CITIZENS BANK BROWNS	3,294	3,886	4,942	2,238	6
CITIZENS BANK BEELERS		7,170		7,170	7
<b>Subtotal</b>	<b>18,651</b>	<b>59,927</b>	<b>56,138</b>	<b>22,440</b>	
<b>Notes Payable (231)</b>					
NONE				0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>26,745</b>	<b>156,723</b>	<b>153,263</b>	<b>30,205</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,811,147			8,430,499		11,241,646	1
<b>Add credits during year:</b>							
For Services	24,208			14,106		38,314	2
For Mains	52,539			69,303		121,842	3
<b>Other (specify):</b>							
HYDRANTS	6,000					6,000	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>2,893,894</b>	<b>0</b>	<b>0</b>	<b>8,513,908</b>	<b>0</b>	<b>11,407,802</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	850,000			5,000,525		5,850,525	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SCHEDULE ATTACHED	2,164,547	3
<b>Total (Acct. 125):</b>	<b>2,164,547</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	74,802	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>74,802</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	144,043	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>144,043</b>	
<b>Receivables from Municipality (145):</b>		
SERVICES FOR 1997 SEWAGE TREATMENT	35,115	12
MAINTENANCE CHARGES	981	13
LEACHATE CHARGES	1,867	14
PUBLIC FIRE PROTECTION	2,805	15
<b>Total (Acct. 145):</b>	<b>40,768</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	14,360	16
<b>Total (Acct. 165):</b>	<b>14,360</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
1997 TREATMENT REFUNDS PAYABLE	41,745	19
<b>Total (Acct. 233):</b>	<b>41,745</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	4,815,217	0	0	0	<b>4,815,217</b>	<b>1</b>
Materials and Supplies	13,634	0	0	0	<b>13,634</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,074,746	0	0	0	<b>1,074,746</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,852,520	0	0	0	<b>2,852,520</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>901,585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>901,585</b>	
Net Operating Income	(8,428)	0	0	0	<b>(8,428)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-0.93%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.93%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,184,560	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	196,838	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,381,398</b>	
<b>Net Income</b>		
Net Income	(28,442)	5
<b>Percent Return on Proprietary Capital</b>	<b>-2.06%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

Report filed manually by the utility. Revised to conform to the electronic program, keyed and edited by PSC staff.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

July 15, 1998

Mr. Jerry Weisnicht, Administrative Manager  
Shawano Lake Sanitary Dist. #1  
RR 1 Douglas Winter Road  
Shawano, WI 54166-0452

Re: 1997 Analytical Review File DWCCA-5360-RL

Dear Mr. Weisnicht:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In your phone call of October 16, 1997, you stated an adjustment would be made in the 1997 report for the services added, meters retired, and hydrants added. However, these adjustments were not reported in Plant. Please refer to our letter dated September 24, 1997, items 1-3, and make adjustments in your 1998 annual report.

2. During our review of the Bonds schedule, page F-14, we noted you reported June 1, 1996, as the maturity date for Mortgage Revenue Bonds (1973), line 1. Please explain. If 1996 is correct it would have matured and should not be reported here.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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## FINANCIAL SECTION FOOTNOTES

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November 3, 1998

Mr. Jerry Weisnicht, Administrative Manager  
Shawano Lake Sanitary District No. 1  
P.O. Box 452  
Shawano, WI 54166-0452

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-5360-JPL

Dear Mr. Weisnicht:

Paragraph No. 1 of our letter dated November 27, 1996, with regard to analytical review of the 1995 annual report, authorized a revised schedule of depreciation rates which was enclosed with that letter, to be effective on January 1, 1997. Based upon depreciation accruals on page F-8, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please note that these depreciation rates should be used beginning in 1998.

On pages W-8 and W-9, the amounts for Account 310, Land and Land Rights for Source of Supply Plant, were reported on the line for Account 311, Structures and Improvements for Source of Supply Plant. Please note that the amounts on line 5 should be on line 4.

On pages W-8 and W-9, the amounts for Account 311, Structures and Improvements for Source of Supply Plant, were reported on the line for Account 312, Collecting and Impounding Reservoirs. Please note that the amounts on line 6 should be on line 5.

If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow  
Depreciation Specialist  
Division of Water, Compliance, and Consumer Affairs

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Enclosure

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	293,841	1
<b>Total Sales of Water</b>	<b>293,841</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,321	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,881	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>24,202</b>	
<b>Total Operating Revenues</b>	<b>318,043</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	74,287	8
Pumping Expenses (620-625)	42,226	9
Water Treatment Expenses (630-635)	5,198	10
Transmission and Distribution Expenses (640-655)	58,473	11
Customer Accounts Expenses (901-904)	10,301	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	64,861	14
<b>Total Operation and Maintenance Expenses</b>	<b>255,346</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	64,139	15
Amortization Expense (404-407)		16
Taxes (408)	6,986	17
<b>Total Other Operating Expenses</b>	<b>71,125</b>	
<b>Total Operating Expenses</b>	<b>326,471</b>	
<b>NET OPERATING INCOME</b>	<b>(8,428)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,946	63,412	142,551	4
Commercial	44	40,573	56,515	5
Industrial	3	2,691	3,087	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,993</b>	<b>106,676</b>	<b>202,153</b>	
Private Fire Protection Service (462)	17		4,990	7
Public Fire Protection Service (463)	4		84,642	8
Other Sales to Public Authorities (464)	9	1,519	2,056	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,023</b>	<b>108,195</b>	<b>293,841</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	84,642	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>84,642</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,321	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,321</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,213	10
<b>Other (specify):</b>		
STANDBY CHARGES	12,578	11
PRIVATE WELL AND PLUMBING PERMITS	2,090	12
<b>Total Other Water Revenues (474)</b>	<b>17,881</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	2,066	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,296	3
Maintenance of Water Source Plant (605)	70,925	4
<b>Total Source of Supply Expenses</b>	<b>74,287</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	17,450	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,657	7
Operation Supplies and Expenses (623)	3,657	8
Maintenance of Pumping Plant (625)	4,462	9
<b>Total Pumping Expenses</b>	<b>42,226</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	4,228	10
Chemicals (631)	970	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>5,198</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	32,130	14
Operation Supplies and Expenses (641)	6,585	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	3,782	17
Maintenance of Services (652)	15,151	18
Maintenance of Meters (653)	103	19
Maintenance of Hydrants (654)	659	20
Maintenance of Other Plant (655)	63	21
<b>Total Transmission and Distribution Expenses</b>	<b>58,473</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,368	<b>22</b>
Accounting and Collecting Labor (902)	8,933	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>10,301</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	19,906	<b>27</b>
Office Supplies and Expenses (921)	3,124	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	2,768	<b>30</b>
Property Insurance (924)	7,272	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	23,953	<b>33</b>
Regulatory Commission Expenses (928)	723	<b>34</b>
Miscellaneous General Expenses (930)	3,690	<b>35</b>
Transportation Expenses (933)	3,425	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>64,861</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>255,346</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security	BASED ON ACTUAL PAYROLL	6,585	<b>3</b>
PSC Remainder Assessment		401	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>6,986</b>	



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	816		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>816</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,000		4
Structures and Improvements (311)	82,568	1,167	5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	212,945		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	28,880		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>331,393</b>	<b>1,167</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	396		12
Structures and Improvements (321)	87,237		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	273		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	138,060		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	8,606		20
<b>Total Pumping Plant</b>	<b>234,572</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	7,375		23
<b>Total Water Treatment Plant</b>	<b>7,375</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	15,203		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			816	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>816</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,000	4
Structures and Improvements (311)	500		83,235	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			212,945	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			28,880	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>500</b>	<b>0</b>	<b>332,060</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			396	12
Structures and Improvements (321)			87,237	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			273	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			138,060	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,606	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>234,572</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,375	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,375</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			15,203	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	329,284		26
Transmission and Distribution Mains (343)	2,950,185	52,539	27
Fire Mains (344)			28
Services (345)	453,623	16,515	29
Meters (346)	127,448	13,289	30
Hydrants (348)	238,236	6,000	31
Other Transmission and Distribution Plant (349)	504		32
<b>Total Transmission and Distribution Plant</b>	<b>4,114,483</b>	<b>88,343</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	14,616		35
Computer Equipment (391.1)			36
Transportation Equipment (392)	29,643	7,264	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	37,152		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>81,411</b>	<b>7,264</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,770,050</b>	<b>96,774</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>4,770,050</b>	<b>96,774</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			329,284	26
Transmission and Distribution Mains (343)			3,002,724	27
Fire Mains (344)			0	28
Services (345)			470,138	29
Meters (346)	5,940		134,797	30
Hydrants (348)			244,236	31
Other Transmission and Distribution Plant (349)			504	32
<b>Total Transmission and Distribution Plant</b>	<b>5,940</b>	<b>0</b>	<b>4,196,886</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			14,616	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			36,907	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			37,152	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>88,675</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,440</b>	<b>0</b>	<b>4,860,384</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>6,440</b>	<b>0</b>	<b>4,860,384</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,369	10,369	1
February			9,698	9,698	2
March			10,319	10,319	3
April			10,227	10,227	4
May			12,369	12,369	5
June			13,974	13,974	6
July			16,064	16,064	7
August			15,022	15,022	8
September			12,207	12,207	9
October			11,849	11,849	10
November			10,968	10,968	11
December			11,201	11,201	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>144,267</b>	<b>144,267</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,571	13
Less: Other utility use				4,962	14
Other utility use explanation:					15
CHLORINATION PUMP LUBRICATION CONSTRUCTION					
Water pumped into distribution system				136,734	16
Less: Water sold				108,195	17
Losses and unaccounted for				28,539	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				649,000	21
Date of maximum: 8/2/1997					22
Cause of maximum:					23
DATE OF MAXIMUM WAS A WEEKEND DAY DURING THE SUMMER WHEN TOURISM IS AT IT'S BUSIEST TIME					
Minimum gallons pumped by all methods in any one day during reporting year				236,000	24
Date of minimum: 2/21/1997					25
Total KWH used for pumping for the year				238,234	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
W5205 LAKEVIEW ROAD	WELL 1	454	19	1,000,000	Yes	<b>1</b>
N6774 RETREAT ROAD	WELL 2	151	16	576,000	Yes	<b>2</b>
W5393 LAKEVIEW ROAD	WELL 3	318	15	648,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 1	WELL 2	WELL 3	<b>1</b>
Location	W5205 LAKEVIEW ROAD	N6774 RETREAT ROAD	W5393 LAKEVIEW ROAD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	TRAUT	<b>5</b>
Year Installed	1974	1974	1992	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	950	350	400	<b>8</b>
Pump Motor or Standby Engine Mfr	GEN ELECTRIC	GEN ELECTRIC	GEN ELECTRIC	<b>9</b>
Year Installed	1974	1974	1992	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	40	75	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	1 RESERVOIR	OLD LAKE ROAD TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1974	1974		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	99	99		10
				11
Total capacity in gallons	500,000	400,000		12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		20
				21
Is a corrosion control chemical used (yes, no)?	N	N		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	6.000	56,527				56,527
M	D	6.000	388				388
P	D	6.000	11,410	65			11,475
A	D	8.000	13,038				13,038
M	D	8.000	455				455
P	D	8.000	1,061				1,061
A	D	10.000	10,033				10,033
M	D	10.000	300				300
P	D	10.000	4,050				4,050
A	D	12.000	62,742				62,742
M	D	12.000	40				40
A	D	14.000	66,671				66,671
M	D	14.000	674				674
<b>Total Within Municipality</b>			<b>227,389</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>227,454</b>
<b>Total Utility</b>			<b>227,389</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>227,454</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,619	23			1,642	27	1
M	1.000	380	1			381	3	2
M	1.250	2				2		3
M	1.500	19	4			23		4
M	2.000	27	4			31		5
P	3.000	1				1		6
M	3.000	1				1		7
P	4.000	3				3		8
A	4.000	1				1		9
M	4.000	2				2		10
M	8.000	3				3		11
A	10.000	1				1		12
<b>Total Utility</b>		<b>2,059</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>2,091</b>	<b>30</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,011	130	107		2,034	159	1
0.750	18				18		2
1.000	28	2	1		29	2	3
1.500	12	4			16	4	4
2.000	19	4			23	4	5
3.000	2				2		6
6.000	1				1		7
<b>Total:</b>	<b>2,091</b>	<b>140</b>	<b>108</b>	<b>0</b>	<b>2,123</b>	<b>169</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,940	72		6		16	2,034	1
0.750	3	13				2	18	2
1.000	2	23	1	2		1	29	3
1.500	1	13		1		1	16	4
2.000		20	2			1	23	5
3.000		2					2	6
6.000		1					1	7
<b>Total:</b>	<b>1,946</b>	<b>144</b>	<b>3</b>	<b>9</b>	<b>0</b>	<b>21</b>	<b>2,123</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	452				452	2
<b>Total Fire Hydrants</b>	<b>452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>452</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	82
Number of distribution system valves end of year:	602
Number of distribution valves operated during year:	164

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

**Acct. 600 - Operation Labor**

Expense decreased from \$11937.11 in 1996 to \$2065.93 in 1997. The reason for the decrease is that the utility underwent time studies in 1997 to more accurately classify the wages of the entire water department.

**Acct. 605 - Maintenance of Water Source Plant**

This maintenance account increased from \$1286.34 in 1996 to \$70925.46 in 1997 due to repairs at well #1, approx. \$68000.

**Acct. 620 - Operation Labor**

Expense increased from \$7511.34 in 1996 to \$17450.02 in 1997. The reason for the increase is that the utility underwent time studies in 1997 to more accurately classify the wages of the entire water department.

**Acct 652 - Maintenance of Services**

Expense increased from \$2947.42 in 1996 to \$15150.98 in 1997. The reason for the increase was an unusually high number of curb stop repairs in 1997.

**Acct. 653 - Maintenance of Hydrants**

Expense decreased from \$5753.32 in 1996 to \$659.10 in 1997. The reason for the decrease was that in 1996 there was considerable expense to move a hydrant.

**Acct. 655 Maintenance of Other Plant**

Expense decreased from \$6762.40 in 1996 to \$62.65 in 1997. The reason for the decrease was an unusually low year for general repairs.

**Acct 901 - Meter Reading Labor**

Expense decreased from \$6760.71 in 1996 to \$1367.57 in 1997. The reason for the decrease is that the utility underwent time studies in 1997 to more accurately classify the wages of the entire water department.

**Acct. 923 Outside Services**

Expense decreased from \$13354 in 1996 to \$2767.75 in 1997. The reason for the decrease is that in 1996 approximately \$6000 was paid for a water loss audit.

**Acct 923 Employee Pension and Benefits**

Expense increased from 0 in 1996 to \$23953.10 in 1997. The reason for the increase is that the 1996 amount was inadvertently misclassified.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Acct. 311 - Structures and Improvements

New furnace at well #1.       \$116767.00

Retirements - cost of old furnace removed at well #1.       \$50000.00

Acct 343 - Transmission and Distribution Mains

New water mains added (see statistical schedule on page W-14)

Acct 345 Services

Additions - New services added in 1997 (See Statistical Schedule on page W-15)

(11,533.71 for services added but not recorded in 1996)

Acct 346 Meters

Additions - New meters purchased in 1997 ( See Statistical Schedule on page W-16)

Retirements - meter retired in 1997. Meters retired in 1996, not recorded on 1996 PSC Report in utility plant. (\$2,725)

Acct. 348 - Hydrants

Hydrants purchased in 1996, not recorded on PSC report in utility plant.

Hydrants were added to statistical schedule in 1996.

Acct. 392 - Transportation Equipment

Water utility share (50%) of 1997 chevy truck.

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### Water Mains (Page W-15)

The additions added in 1997 were apid for by the 2 customers requesting service. The district's policy is to base assessments to property owners for main extensions and lateral services at actual costs. The district normally has a time period of 5 years for the property owner to pay the assessment back.

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### Water Services (Page W-16)

The utility's policy is to base assessments to property owners for lateral services at actual costs. If the initial water lateral was not installed or part of an assessment, it will be installed from the main through the curb stop and box by the utility for which there will be made a charge as follows. 1 inch copper service \$850

Larger sized service- actual cost

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